

EXHIBIT “A”

David Kumor
October 18, 2022

UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF NEW YORK

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STAR AUTO SALES OF BAYSIDE, INC., :
d/b/a STAR TOYOTA OF BAYSIDE), :
STAR AUTO SALES OF QUEENS, LLC, :
d/b/a STAR SUBARU, STAR HYUNDAI, : NO: 18-CV-05775
LLC, d/b/a STAR HYUNDAI, STAR : (ERK) (TAM)
NISSAN, INC., d/b/a STAR NISSAN, :
METRO CHRYSLER PLYMOUTH, INC., :
d/b/a STAR CHRYSLER JEEP DODGE, :
STAR AUTO SALES OF QUEENS COUNTY, :
LLC, d/b/a STAR FIAT and STAR :
AUTO SALES OF QUEENS VILLAGE, :
d/b/a STAR MITSUBISHI, :
Plaintiffs, :
- vs - :
VOYNOW, BAYARD, WHYTE AND :
COMPANY, LLC, HUGH WHYTE and :
RANDALL FRANZEN, :
Defendants. :

* * *

Oral deposition of DAVID KUMOR, taken at
U.S. LEGAL SUPPORT, 1818 Market Street, Suite 1400,
Philadelphia, Pennsylvania, 19103, on Tuesday, October
, 2022, beginning at approximately 11:00 a.m., before
Lisa M. Cooper, Court Reporter.

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U.S. LEGAL SUPPORT
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Philadelphia, Pennsylvania 19103
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1 client?

2 A. It was. Yes.

3 Q. Who was it -- when -- when Shawn McCormack
4 left, who was it that promoted you?

5 A. I think Hugh Whyte told me I was in charge of
6 the Paruzzi clients. And Randy told me I was going out
7 with him for the Thompson clients.

8 Q. For the Thompson?

9 A. Thompson. It's another automotive group.
10 But Randy was more in charge of that than I was.

11 Q. Would -- would you say having, you know,
12 worked at Voynow for approximately ten years and, you
13 know, being a controller at an auto dealership, that
14 you have a pretty good feel for how auto dealerships
15 operate?

16 A. Yes.

17 Q. And would you consider the auto dealership
18 industry as being particularly prone or susceptible to
19 fraud?

20 A. If the controller is doing her job, no.

21 Q. And if the controller is not doing his or her
22 job?

23 A. If there's collusion, I mean, collusion is
24 very tough to pick up. That's one thing I learned in
25 Accounting 101. Once collusion happens...

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1 A. Just 401K audits.

2 Q. And do you know the scope of services that
3 you were primarily involved in while you worked at
4 Voynow?

5 A. I did review work. Compilations. And tax
6 work.

7 Q. Was there -- in the auto dealership industry,
8 was there any particular type of work that was more
9 prevalent among auto dealerships?

10 A. So we would do reviewed financial statements.
11 I worked on those for Thompson and Paruzzi. And they
12 would give those to the banks. And then most of the
13 banks just accepted the tax return.

14 Q. Okay. So for Thompson and Paruzzi, you did
15 reviewed financial statements.

16 A. Yes.

17 Q. You mentioned review work, compilations, and
18 tax work.

19 A. Um-hum.

20 Q. Were those three different, sort of, levels
21 of service?

22 A. Yes.

23 Q. Now, besides the reviewed financial
24 statements you did for Thompson and Paruzzi, was there,
25 among those three levels of service that you mentioned,